

APPLICATION FOR TAX-EXEMPT BOND FINANCING

District of Columbia



Revenue Bond Program

Bonds issued through the District of Columbia Revenue Bond Program are repayable solely from pledged revenue, income and other assets of the applicant. The securities are not obligations of the District, do not constitute a pledge of or involve the full faith and credit or taxing power of the District. The issuance and sale of the bonds does not give rise to any pecuniary liability of the District. The securities are without recourse to and do not constitute debts of the District or the United States governments.

District of Columbia Revenue Bond Program
1350 Pennsylvania Avenue, N.W., Suite 317
Washington, D.C. 20004

(202) 727-6365 or (202) 727-0377
Fax: (202) 724-7171
<http://www.dcbiz.dc.gov>

GOVERNMENT OF THE DISTRICT OF COLUMBIA
DC Revenue Bond Program
Office of the Deputy Mayor for Planning and Economic Development

PROGRAM OVERVIEW AND APPLICATION FILING INSTRUCTIONS

Scope and Authority

The District of Columbia Revenue Bond Program provides below market interest rate loans to help lower the cost of funds available for capital projects in the areas of health care, housing, transit and utility facilities, recreational facilities, health facilities, manufacturing, sports, convention and entertainment facilities, elementary, secondary, college, and university facilities, student loan programs, pollution control facilities, and industrial and commercial development.

Program funds are generated through the issuance and sale of District of Columbia revenue bonds, notes, or other obligations. Proceeds from the sale of tax-exempt issuances may be used to finance, refinance and reimburse costs of acquiring, constructing, restoring, rehabilitating, expanding, improving, equipping and furnishing real property and related and subordinate facilities. Limitations may apply to the use of bond proceeds for the acquisition of land and the purchase of existing property, depending on the location of the site and the type of applicant.

Applicants must consult their tax and financial advisors regarding specific legal requirements and appropriate securitization features of a proposed financing. Statutory authority and regulatory guidelines governing the program generally are found under Section 103 of the Internal Revenue Code of 1986, as amended; Section 490 of the District of Columbia Self Government and Governmental Reorganization Act of 1973, as amended, (P.L. 189; 87 Stat. 774) (the “Home Rule Act”); and Title 10 Chapter 50 of the District of Columbia Municipal Regulations.

Eligibility

Qualified Enterprise Zone businesses, manufacturers, 501(c)(3) organizations and developers of public school facilities are eligible for tax-exempt bond financing. Certain businesses located in the District of Columbia Enterprise Zone may borrow up to \$15 million. Manufacturers located outside the Enterprise Zone each are eligible for up to \$10 million of revenue bond financing, developer-owned public school facilities are limited to approximately \$5 million in revenue bonds, and 501(c)(3) organizations may borrow an unlimited amount.

Each applicant must meet credit-worthiness standards and must either own or otherwise have legal control over the proposed development site. Tax-exempt bond financing can only be authorized for projects that will contribute to the health, education, safety, or welfare of, or creation or preservation of jobs for, residents of the District, or to economic development of the District. Before District approval is granted, applicants must complete, execute and deliver to the District good faith agreements regarding the employment of District residents (First Source Employment Agreement) and the engagement of businesses certified by the Department of Human Rights and Local Business Development (Memorandum of Understanding).

Security for the Bonds

The repayment of principal and the payment of interest and any premium on revenue bonds typically are secured by a pledge of the revenue stream of the financed project, project-related undertakings and a mortgage. Applicants may arrange a public sale or a private placement of the securities with institutional and sophisticated investors. A letter of credit guarantee, bond insurance or other form of credit enhancement may be required to facilitate sale of the securities.

The issuance and sale of District revenue bonds does not give rise to any pecuniary liability of the District which incurs no obligation with respect to the purchase of the bonds. The securities constitute special

obligations of the District government repayable solely from the pledged assets of the borrower and they do not constitute a pledge of or involve the faith and credit or the taxing power of the District. Securities are issued and sold without recourse to the District and do not constitute general debts of the governments or any agencies of the District of Columbia or the United States of America.

Program Structure

The Office of the Deputy Mayor for Planning for Economic Development administers the Revenue Bond Program. Program staff conduct preliminary eligibility reviews; facilitate the completion of legal sufficiency and regulatory compliance determinations; recommend application approval/disapproval and, as appropriate, obtain necessary legislative and executive authorizations.

Throughout the application process, the schedule of meetings between the District, its agents and the applicant's representatives is established in consultation with Program staff to ensure timely completion, execution and transmittal of agreements, bond documents, financing instruments, legislation and other documents requiring official action.

The District reserves the right to prescribe the form and the content of all legal and financing documents to which it is a party and for which District approval is required. Applicants will be provided copies of standardized documents that have been developed in consultation with and approved by Program staff, the Office of the Corporation Counsel, and the District's bond counsel and financial advisors. Except for modifications regarding the financing structure of transactions and, in the absence of a sound basis for substitution, the District requires strict adherence to the form and content of its approved documents.

The District also reserves the right to participate in the selection of all professional services contractors, general construction contractors, subcontractors, and other entities and individuals engaged in the provision of goods and services in connection with the financed project as well as the right to hire financial advisors.

DISTRICT OF COLUMBIA REVENUE BOND PROGRAM

APPLICATION FILING INSTRUCTIONS

Pre-Application Conference

Before submitting an application for financing, you should schedule a Pre-Application Conference with Program staff to discuss program guidelines and requirements.

Reimbursement of Related, Paid Expenses

Borrowers may use bond proceeds to reimburse themselves for appropriate expenses incurred or paid prior to the issuance of the bonds. In order to use bond proceeds to reimburse previous expenditures, 501(c)(3) organizations must issue a Resolution of Intent and all other borrowers may request that the District issue an Intent Resolution on their behalf. Please contact the Revenue Bond Program as soon as possible to discuss reimbursements.

Documentation

Eligibility for financing will be determined on the basis of information provided with your application. Therefore, you should read carefully the entire application document before making any entries. Answer all questions completely. If additional space is needed, attach supplemental pages to the application form and number each page, consecutively. Supplemental pages and **Exhibits** intended as part of the application must be marked in accordance with the items to which they refer.

Your submission must include **one executed original application, eleven copies of the original, including appropriately marked Exhibits and Supplemental pages**. Subsequent amendments to the application must be in writing and must be delivered to Program staff for consideration and acceptance. Applications will be deemed to have been filed as of the date of *acceptance* by the District of final amendments. An incomplete or deficient application will not be accepted at any time.

At least the original application and five of the copies should be submitted in a binder tabulated by section.

Complete Applications

Applicants are cautioned that failure to provide certain information at the time of an attempted filing will result in suspension of review. Such deficiencies may include, but are not limited to, failure to submit any of the following:

- Financial reports or tax returns;
- Information on applicant's bond rating and the rating(s) of applicant's outstanding obligations, if applicable;
- Site plans, location maps, and other renderings of the proposed project;
- Evidence of site ownership or legal control;
- "Financial Feasibility Letter" executed by applicant's financial advisor certifying that it has reviewed and endorses the basic elements of the proposed financial plan;
- Descriptions of the nature and extent of public purpose benefits to be derived from the proposed undertaking;
- Listing of members of the Proposed Financing and Development Team;
- Executed First Source Employment Agreement and Certificate of Intent to Enter into Memorandum Of Understanding
- Payment of all fees that are due and payable (see section on Loan Charges, Fees and Expenses for further information).

Loan Charges, Fees and Expenses

The District charges a **Program Fee** according to the following schedule:

- Up to \$25 million – 25 basis points of the face amount of the bond;
- Over \$25 million and up to \$100 million – 50 basis points of the face amount of the bond; and
- Over \$100 million – 75 basis points of the face amount of the bond.

The borrowers borrowing over \$100 million in bond amount could pay the Program Fee in lump sum at the time of closing or in five (5) equal installments upon demonstration of the adverse impact of the lump sum payment on the project. A written approval from the IRB Program Director is required approving the installment plan.

This fee is payable by wire transfer to the D.C. Treasurer on the loan closing date. Fees and expenses incurred by bond counsel, and by financial advisors, if engaged, (see below) on behalf of the Applicant are **due and payable** at closing of the transaction.

Bond Counsel Fees Retainer - Each application must be accompanied by a CERTIFIED CHECK OR MONEY ORDER in the amount \$10,000.00 payable to bond counsel - to be identified by the District - to defray the costs of legal research and analyses culminating in a written legal sufficiency determination and the preparation of draft legislation and public notices in connection with the proposed financing.

Bond counsel fees for services provided in connection with a transaction are based on the actual number of hours worked and billed at bond counsel's standard hourly rate for attorneys and paralegals. Factors likely to affect the total cost of such services include, by way of illustration only, the extent to which bond counsel must (1) undertake tax analyses related to applicant eligibility, or the structure of an advance refunding; (2) assist in restructuring the original plan of finance; and (3) assist in resolving issues related to credit enhancements, and the structuring and documentation of additional security for bonds.

The applicant's advance preparation of, and its adherence to a plan of finance submitted with its application, will serve to lower the costs of bond counsel services.

In the event that the District deems it necessary to engage the services of its financial advisor, the borrower will be required to pay the reasonable cost and expenses of providing the service.

Note: Borrowers typically may allocate two percent (2 %) of the face amount of the bond issue to cover costs associated with issuing the bonds. Examples of such costs include, but are not limited to, charges of bond underwriters; fees of counsel and financial consultants and intermediaries, such as the trustees; certain public hearing notices fees, and rating agency fees.

Execution of Certification and Agreements

No application for revenue bond financing will receive final approval unless the proposed project meets all applicable regulatory requirements and the applicant completes, executes and delivers to the District certain agreements and certificates regarding its planned contracting, employment and human rights practices. Applicants must contact the appropriate District agency representatives to finalize agreements regarding employment, contracting and human rights practices. Documents to be submitted as part of the application are set forth on the attached Application Submission Checklist.

Disclaimer

Neither receipt nor approval of an Application for Financing shall obligate or be construed to obligate the District of Columbia to provide the requested financing or to provide any type of financial assistance to the applicant.

For further information, please contact:

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(202) 727-6365 or (202) 727-0377
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DC Revenue Bond Application Checklist

EXHIBITS:

- | | | |
|-----|---|-------|
| A-1 | Schedule A, B, or C depending on business status | _____ |
| A-2 | Summary of Applicant's Business Operations | _____ |
| | (Annual Reports, Marketing & Informational Materials) | |
| A-3 | Audited Financial Statements/Report Filings (Three Years) | _____ |
| A-4 | Facilities Use Agreements and Leases, if applicable | _____ |
| A-5 | Description of Significant Litigation | _____ |
| | | |
| B-1 | Description of Facilities | _____ |
| B-2 | Location Map and Rendering of Project Site | _____ |
| B-3 | Relocation Plans, if Applicable | _____ |
| B-4 | Letters of Support (Community) | _____ |
| B-5 | Public Service/Utility Requirements | _____ |
| | | |
| C-1 | Financial Feasibility Letter | _____ |
| | | |
| D-1 | Public Benefits Statement | _____ |
| D-2 | Scanned Logo of Borrower and Photos/Renderings of Project (on disk) | _____ |

CERTIFICATIONS:

- | | |
|---|-------|
| Certification of Application (<i>Executed and Notarized</i>) | _____ |
| Certified check or money order for the Application Fee | _____ |
| Tax Certification Affidavit (<i>Executed and Notarized</i>) | _____ |
| Exempt Property Use Report (<i>Executed and Notarized</i>) | _____ |
| Assurance of Compliance with EEO (<i>Executed</i>) | _____ |
| Signed EEO Policy Statement (<i>Executed</i>) | _____ |
| Non-Discrimination Certification (<i>Executed</i>) | _____ |
| First Source Agreement (<i>Executed</i>) | _____ |
| Memorandum of Understanding (<i>Executed Certificate of Intent</i>) | _____ |

**DISTRICT OF COLUMBIA REVENUE BOND PROGRAM
APPLICATION FOR FINANCING**

PART A. APPLICANT INFORMATION:

1. Name: _____ Tax-Exempt Bond
_____ Request (\$): _____

Principal Office Address:

_____ Telephone: _____
_____ Fax: _____

Human Resource Contact:

Name: _____ Telephone: _____

Facilities Management Contact:

Name: _____ Telephone: _____

District of Columbia Office Address:

_____ Telephone: _____
_____ Fax: _____ email: _____
_____ Ward: _____
Years in District: _____

2. Name/Address of Borrower Contact

Principal Contact:

_____ Telephone: _____
_____ Fax: _____ email: _____

**Name/Address of Counsel
to Borrower for Transaction:**

_____ Telephone: _____
_____ Fax: _____ email: _____

Name of Bank/Underwriter (if any):

_____ Telephone: _____
_____ Fax: _____
email: _____

Name and Telephone Number of Contractors:

General Contractor: _____
Telephone: _____

Subcontractor: _____

Fax: _____ email: _____
Telephone: _____

Fax: _____ email: _____

**DISTRICT OF COLUMBIA
INDUSTRIAL REVENUE BOND PROGRAM:
APPLICATION FOR FINANCING**

Listing of Properties in the District of Columbia

List in the space provided below the location of all real property within the District of Columbia (by street address, square and lot) owned by the borrower in order for the Office of Tax and Revenue to ascertain the current status of tax payments of the borrower.

Borrower: _____

Complete Street Address

Square

Lot

Please attach additional pages, if needed.

Name: _____

Date: _____

Title: _____

Signature: _____

PART B. PROPOSED PROJECT

1. Location (Address) of the proposed facilities: _____

Legal Description (Lot and Square): _____

Ward: _____

Census Tract: _____

2. Present Owner of the Site and Improvements:

Name: _____

Address: _____

Telephone: _____

3. Please indicate:

(a) Proposed date of acquisition of site: _____

(b) Proposed commencement date for construction of the facilities: _____

(c) Estimated date on which facilities will be operational: _____

3. Has application been made for a zoning variance or other zoning action? _____

Indicate zoning action: _____

4. Dollar Volume of Business awarded to Local Small Disadvantaged Business Enterprises (“LSDBEs”) since the adoption of the Reimbursement Resolution: _____

PART C. FINANCING PLAN

1. Please indicate the estimated sources and uses of project funds:

	Total Cost	Tax-Exempt Bond Proceeds	Taxable Loan	Equity	Economic Life
Land Acquisition	\$ _____	\$ _____	\$ _____	\$ _____	\$ _____
Acquisition of building	_____	_____	_____	_____	_____
Other fees Capitalized with Land/Building Acquisition	_____	_____	_____	_____	_____
New Construction	_____	_____	_____	_____	_____
Building Addition	_____	_____	_____	_____	_____
Other Site improvements	_____	_____	_____	_____	_____
Building Renovation	_____	_____	_____	_____	_____
Machinery and equipment	_____	_____	_____	_____	_____
Architectural/engineering	_____	_____	_____	_____	_____
Development Consultant	_____	_____	_____	_____	_____
Costs of Issuance:					
Program Fee	_____	_____	_____	_____	_____
Bond Counsel Fees	_____	_____	_____	_____	_____
Borrower's Counsel Fees (Bond Issuance)	_____	_____	_____	_____	_____
Other Counsels' Fees	_____	_____	_____	_____	_____
Underwriter/ Placement Fee	_____	_____	_____	_____	_____
Trustee's Fees	_____	_____	_____	_____	_____
Up-front Fee for LOC/Bond Insurance	_____	_____	_____	_____	_____
Other Issuance Costs	_____	_____	_____	_____	_____
Subtotal:	_____	_____	_____	_____	_____
Net Capitalized Interest	_____	_____	_____	_____	_____
Debt Service Reserve Fund	_____	_____	_____	_____	_____
Contingency	_____	_____	_____	_____	_____
Reserve	_____	_____	_____	_____	_____
TOTALS:	\$ _____	\$ _____	\$ _____	\$ _____	\$ _____

2. Specify the maximum size of the requested bond issuance (total from the financing plan table under the tax-exempt bond proceeds column (\$): _____ and desired closing date: _____
3. Please provide the following information for each entity that will provide bond insurance, repayment guarantees or other forms of credit enhancement in connection with the proposed bond issuance and sale:

Entity/Individual

*Type of Rating/Form of Credit
Enhancement*

Business

Name: _____

Address:

Contact Name: _____

Tel: _____

Fax: _____

PART D. PUBLIC PURPOSE BENEFITS (Employment and Taxes)

1. Applicant's total current employment in the District of Columbia, only: _____
2. This annual employment information is as of (date): _____
3. No. of Jobs created for DC Residents since the adoption of the Reimbursement Resolution: _____

In column A, please provide the number of full-time, part-time and seasonal employees working at your District Facilities who are also residents of the District; in column B, please provide the annual D.C. Unemployment Tax Revenue you pay for all full-time and seasonal and part-time employees in the District; and, in column C, please provide the annual D.C. Income Tax Revenue you pay for full-time, seasonal and part-time employees.

	A	B	C
	Number of Employees in the District who are also District Residents	D.C. Unemployment Tax Revenue (\$) for Employees Working in the District	D.C. Income Tax Revenue (\$) for District Resident Employees
Full-Time			
Part-Time			
Seasonal			
Work Study			
Total:			

3. Estimated employment *upon project completion*: (all positions) _____

In column A, please provide the *anticipated* number of full-time, part-time and seasonal employees who will be working at your District Facilities *upon project completion*, who are also residents of the District; in column B, please provide the annual District of Columbia Unemployment Tax Revenue you anticipate paying for full-time and seasonal and part-time employees in the District; and, in column C, please provide the annual District of Columbia Income Tax Revenue you anticipate paying for full-time, seasonal and part-time employees.

	A	B	C
	Anticipated Number of Employees in the District who are also District Residents	Anticipated D.C. Unemployment Tax Revenue (\$) for Employees Working in the District	Anticipated D.C. Income Tax Revenue (\$) for District Resident Employees
Full-Time			
Part-Time			
Seasonal			
Work Study			
Total			

4(a). Estimated employment 3 years after project completion: (all positions) _____

Please provide in the following table: in column A, please provide the *anticipated* number of full-time, part-time and seasonal employees who will be working at your D.C. Facilities *three years after project completion*, who are also residents of the District; in column B, please provide the annual D.C. Unemployment Tax Revenue you anticipate paying for full-time, seasonal and part-time employees in the District; and, in column C, please provide the annual D.C. Income Tax Revenue you anticipate paying.

	A	B	C
	Anticipated Number of Employees in the District who are also District Residents	Anticipated D.C. Unemployment Tax Revenue (\$) for Employees Working in the District	Anticipated D.C. Income Tax Revenue (\$) for District Resident Employees
Full-Time			
Part-Time			
Seasonal			
Work Study			
TOTAL:			

4(b). Please provide a concise statement describing how you plan to meet the requirements of the First Source Employment Agreement that District resident constitute at least 51 percent of new hires. Indicate your willingness to participate in customized training programs, to co-sponsor apprenticeships, on the job training, job fairs, or other activities likely to increase the number of District residents that you employ.

5. District of Columbia Real Property/Personal Property Tax Revenue:

	D.C. Real Property \$	D.C. Personal Property \$
Current		
After Project Completion		

6. District of Columbia Sales and Use Tax Revenue:

	Regular \$	Restaurant \$	Hotel \$
Current			
After Project Completion			

7. District of Columbia Parking/Franchise Tax Revenue:

	Parking \$	Franchise \$
Current		
After Project Completion		

REVENUE BOND FINANCING SUMMARY SHEET

APPLICANT NAME: _____

APPLICANT ADDRESS: _____

CONTACT NAME: _____

PHONE NUMBER: _____

TYPE OF ISSUANCE REQUESTED:

_____ 501(C) (3) _____ ENTERPRISE ZONE BUSINESS

_____ MANUFACTURING _____ OTHER EXEMPT FACILITIES

_____ PUBLIC SCHOOL FACILITIES

REQUESTED TAX-EXEMPT BOND AMOUNT: \$ _____

TAXABLE FINANCING: \$ _____

BOND PROCEEDS TO BE USED FOR:

___ NEW MONEY \$ _____

___ REFINANCING \$ _____

___ REFUNDING REVENUE BONDS (LIST SERIES: _____) \$ _____

___ OTHER (PLEASE SPECIFY: _____) \$ _____

LOCATION OF THE PROJECT: _____

WARD: _____

DESCRIPTION OF THE PROJECT: _____

DATE OF APPLICATION FILING: _____

PLANNED CLOSING DATE: _____

CONSTRUCTION PERIOD: BEGINNING _____ ENDING _____

SCHEDULE A

501(c)(3) ORGANIZATION BORROWERS

If you are seeking issuance of District of Columbia tax-exempt bonds for a 501(c)(3) organization, please provide the following information with your application:

- (1) Determination letter from Internal Revenue Service;
- (2) Form 990 and Form 990T (if applicable) for the past three years;
- (3) Most recently filed District of Columbia Exempt Property Use form, if applicable;
- (4) Any correspondence with the Internal Revenue Service regarding status as a 501(c)(3) organization; and
- (5) Any declaration of intent passed by your governing board, relating to reimbursement of expenditures made before tax-exempt bonds are issued.

Please indicate the firm delivering the 501(c)(3) opinion:

Firm Name: _____

Contact Name: _____

Phone Number: _____ **Fax:** _____

Address: _____

Please list below any tenants or other users of facilities to be financed with tax-exempt bonds, the amount of space allocated to such users, and the federal tax treatment of payments received for such lease or other use that is related or unrelated business income.

Name of Lessee/User	Federal Tax Status of User	Fair Market Value of Space Used	Unrelated Business Income
			Yes No

SCHEDULE B

ENTERPRISE ZONE FACILITY BOND BORROWERS

If you are seeking issuance of bonds for a for-profit or nonprofit organization meeting the definition of DC Zone Business, please provide the following information with your application.

- (1) Quarterly reports (form 10Qs)
- (2) Current reports (form 8s), if any, prepared since filing of most recent annual report
- (3) If a nonprofit corporation (a) determination letter from Internal Revenue Service (if applicable), (b) Form 990 and Form 990(T) (if applicable) for the past three years, (c) any correspondence with the Internal Revenue Service regarding status as exempt organization and (d) District of Columbia Exempt Property Use form, if applicable

Certain trades or businesses consisting of the operation of the following facilities do not qualify for enterprise zone facility bond financing:

Residential rental facilities
Business consisting predominantly of the development or holding of intangibles for sale or license
Skybox or private luxury box
Private or commercial golf course
Country club
Massage facility
Hot tub facility
Racetrack
Gambling facility
Health club facility
Liquor store (or any store with principal business the sale of alcoholic beverages for off-site consumption)
Rental of tangible personal property unless 50% of rentals are to DC Zone businesses or DC Zone residents
Rental of commercial real property unless 50% of rentals are to DC Zone businesses

Is any part of the bond proceeds to be used for any of these purposes? _____

In order to qualify for enterprise zone facility bond financing, the borrower must establish that the “qualified enterprise zone business” tests can be met for at least three years after the bond financed property is placed in service. The borrower will be required to demonstrate, either through certifications of its chief financial officer or independent accountant, that the following requirements will be met:

- (1) Every trade or business of the borrower is the active conduct of business within the D.C. Zone, or if not, the borrower will be able to maintain books and records allocating income, expenses and activities with respect to the business in the D.C. Zone as if that business was a branch.

- (2) At least 50% of the total gross income of the borrower is derived from the active conduct of a qualified business in the D.C. Zone.
- (3) A substantial portion of the use of the tangible property of the borrower (whether owned or leased) is within the D.C. Zone.
- (4) A substantial portion of the intangible property of the borrower is used in the active conduct of a qualified business in the D.C. Zone.
- (5) A substantial portion of the services performed by employees is performed in the D.C. Zone.
- (6) Less than 5% of the average of the aggregate unadjusted bases of property of the borrower is attributable to collectibles other than collectibles that are held primarily for sale to customers in the ordinary course of a qualified business.
- (7) Less than 5% of the average of the aggregate unadjusted bases of property of the borrower is attributable to non-qualified financial property (such as stock, debt, partnership interests, options, forward contracts), other than as a reasonable working capital amount.

NOTE: If the borrower cannot meet these tests when the financed property is placed in service, the borrower has a startup period of up to 2 years to come into compliance, but this startup period cannot in any circumstance exceed 3 years from the date of issuance of the tax-exempt bond. The tests must then be met for the next three consecutive years.

If the project involves the rental of commercial real estate, at least 50% of the gross rental income must come from businesses meeting the DC Zone Business definition described below. Please indicate the following with respect to lessees:

Name of Lessee/User	% of Total Gross Rental Income	DC Zone Business <input type="checkbox"/> Yes <input type="checkbox"/> No
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The Borrower will be required to provide certifications from lessees that will they meet the DC Zone Business definition.

If any part of the tax-exempt bond proceeds will be used to acquire an existing building, the borrower is required to make substantial renovation expenditures within a 24-month period equal to the greater of (1) \$5,000 or (2) 15% of the adjusted basis of the property at the beginning of the 24-month period.

Describe the proposed substantial renovation expenditures:

<u>Description of Expenditure</u>	<u>Amount</u>	<u>Source of Financing</u>
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SCHEDULE C

MANUFACTURING FACILITY BORROWERS

If you are seeking issuance of bonds for a manufacturing facility, please provide the following information with your application.

- 1) Quarterly reports (form 10 Qs)
- 2) Current reports (form 8s), if any, prepared since filing most recent annual report

For manufacturing projects, up to, but not more than 25% of the tax-exempt proceeds may be used to finance space or equipment for office, research and development, and warehousing, provided they are directly related to the manufacturing facility and are located on the same premises. *Please complete the following table which breaks down the costs of the facility and equipment to be financed.*

<u>Activity</u>	<u>Value of Floor Space to be Financed by Bonds</u>	<u>Cost of Equipment</u>
Office space	\$ _____	\$ _____
Research & Development	_____	_____
Storage of raw materials	_____	_____
Storage of finished products	_____	_____
Manufacturing	_____	_____
Retail	_____	_____
Other industrial	_____	_____
Other commercial	_____	_____
Vacant	_____	_____
TOTAL	\$ _____	\$ _____

Will any part of the proposed loan be used to acquire an existing building? _____

If yes, the Borrower must make qualifying rehabilitation expenditures (on the building and any existing equipment contained within it) at least equal to 15% of the amount of the tax-exempt proceeds spent on the acquisition of the existing building and equipment. Enlargements to the building do not count toward this 15% of rehabilitation expenditures. The 15% of rehabilitation expenditures can be financed through tax-exempt proceeds or through other sources, but must be made within two years of the date of the acquisition or the date of issuance of the tax-exempt bonds, whichever is later.

Describe the proposed rehabilitation expenditures:

<u>Description of Expenditures</u>	<u>Amount</u>	<u>Source of Financing</u>
------------------------------------	---------------	----------------------------

Is the tax-exempt bond intended to be applied to any of the uses listed below? _____

1) No portion of the loan may be used to finance the following:

Health club facility

2) No more than 25 percent of the loan can be used to construct or acquire facilities whose primary purpose is:

Retail service of food and beverage
Recreation or entertainment

3) Use of the loan for the following facilities is partially restricted:

Condominium facilities such as a single building, enclosed shopping mall, strip offices, stores, or warehouses using substantial common facilities.

If any of these are proposed to be financed, please explain on a separate attachment.

If an individual, corporation, or partnership (or any related entity) receives over \$1,000,000 in tax-exempt financing (including the current financing and any outstanding tax-exempt financing for a facility within the District), federal tax law places the following restrictions on the Borrower:

The total of the following with respect to the Borrower (and any related entity) cannot exceed \$10,000,000:

- a) Tax-exempt financing for projects (including this project) or other facilities located in the District; and
- b) Capital expenditures on projects (including this project) or other facilities located in the District during the six-year period beginning three years prior to date of issuance of the tax-exempt bonds.

Capital expenditures or bond financing of related persons count toward the \$10,000,000 limit. "Related persons" include any entity related by more than 50 percent overlapping ownership, including ownership through family relatives.

Please list below all capital expenditures paid, incurred, or expected to be paid by the Borrower and any other user of more than 10 percent of the facility, in the six year period beginning three years before the date of issuance of the tax-exempt bonds for projects or facilities located in the District.

Capital expenditures may include:

Land/Building	Architects, engineers	Purchase of corporate stock
Construction	Intangibles	Capitalized credit support costs
Equipment	Tenant Improvements	Capitalized property taxes
Capitalized interest	Covenants not to compete	Research and development
Legal Fees	Capitalized overhead	Equipment to be moved to facility

<u>Calendar Year</u>	<u>Expenditures incurred or to be incurred for this project facility</u>	<u>Expenditures to be incurred at other facilities in the District</u>
-3	_____	_____
-2	_____	_____
-1	_____	_____
Bond Issuance Date	_____	_____
+1	_____	_____
+2	_____	_____
+3	_____	_____
Totals:	_____	_____

The Borrower (and any related entity) cannot have outstanding tax-exempt financing anywhere in the United States or its territories or possessions in excess of \$40 million, including the current financing.

Does the Borrower and/or user of more than 10 percent of the facility have any outstanding tax-exempt financed facilities in the United States which fall into the following categories:

Current project:	(Check Answer)
	<input type="checkbox"/> YES <input type="checkbox"/> NO
Other facilities owned by the borrower which were financed with tax-exempt bonds.	
	<input type="checkbox"/> YES <input type="checkbox"/> NO
Facilities owned by an entity in which the Borrower, or a related entity, owns more than 50% of the entity.	
	<input type="checkbox"/> YES <input type="checkbox"/> NO

Facilities leased or occupied by the
Borrower which were financed with tax-
exempt bonds.

☐ YES ☐ NO

If you answered yes to any of the above questions, please list on the next page the outstanding amount of tax-exempt debt and the location of the facility.

Outstanding amount of tax-exempt financing	Municipality and state where financed facility is located	Percent of facility owned/occupied
<hr/>		

ATTACHMENTS

A completed application will include the following attachments:

Attach, as Exhibit A-1, a completed Schedule A, B or C:

Schedule A - 501(c)(3) Organization Borrowers
Schedule B - Enterprise Zone Facility Borrowers
Schedule C - Manufacturing Facility Borrowers
Schedule D - Public School Facilities

Attach, as Exhibit A-2, a narrative description of the Applicant's business operations. Include brochures, the most recent annual report and other documents that describe the Applicant's business, facilities and services.

Attach, as Exhibit A-3, the past three years of audited financial statements or report filings.

Attach, as Exhibit A-4, facilities use agreements and leases, if applicable.

Attach, as Exhibit A-5, a description of any significant litigation involving the Applicant(s) and planned users, owners and/or operators of the proposed facilities.

Attach, as Exhibit B-1, a description of the proposed facility or project.

Attach, as Exhibit B-2, a survey, location map, and schematic renderings of the project site and location of improvements.

Attach, as Exhibit B-3, a description of Applicant's relocation plans, if the proposed undertaking will result in the relocation or abandonment of any of Applicant's District-based operations or that of any user of the proposed facilities.

Attach, as Exhibit B-4, letters of support from community business and civic organizations.

Attach, as Exhibit B-5, a description of any additional public services that will be required for the proposed facilities, including water, sewer lines or other utilities, dedicated roads, public transportation, and other services.

Attach, as Exhibit C-1, a letter of financial feasibility from an underwriter, financial advisor or letter of credit provider.

Attach, as Exhibit D-1, a brief narrative description of how the proposed financing will accomplish one or more of the following public purpose objectives:

- (a) Relieve conditions of unemployment by maintaining or increasing employment of citizens and residents of the District;
- (b) Encourage a growing and balanced economy in the District through the retention or attraction of District-based industry, trade or commerce;

- (c) Maintain or increase the tax base of the District;
- (d) Promote and protect the health, happiness, safety, convenience, prosperity and general welfare of the citizens and residents of the District;
- (e) Protect the natural resources of the District;
- (f) Encourage the development of facilities which are or will be located in special project areas or which otherwise will provide significant public benefits to the District, including but not limited to those described in Chapter 50, subsection 5013.2 of the District's Revenue Bond Regulations;
- (g) Encourage redevelopment in areas for which qualified redevelopment bonds may be issued; and
- (h) Encourage the expansion of economic opportunities for women and minorities.

Attach, as Exhibit D-2, on disk, or email, the Applicant's logo and photos or renderings of the project. *(To be used in program marketing with prior permission.)*

Please execute and return the enclosed Department of Employment Service's "First Source Employment Agreement". For information and assistance concerning this Agreement, please contact:

Department of Employment Services
609-625 "H" Street, N.W.
Washington, D.C. 20001
(202) 724-7377

Please execute and return the enclosed Non-Discrimination Certificate, Equal Employment Opportunity Statement and the Memorandum of Understanding (MOU) regarding the engagement of Local, Small and Disadvantaged Business Enterprises (LSDBE's). These documents should be completed in consultation with staff of the Office of Local Business Development. For additional information regarding certified LSDBE requirements, please contact:

Office of Local Business Development
441 4th Street, N.W., Suite 970 North
Washington, D.C. 20001
(202) 724-1385

**GOVERNMENT OF THE DISTRICT OF COLUMBIA
OFFICE OF LOCAL BUSINESS DEVELOPMENT**



**CERTIFICATE EVIDENCING INTENT TO ENTER INTO
MEMORANDUM OF UNDERSTANDING**

The undersigned duly authorized legal representative of _____
_____ a validly existing District of Columbia corporation in good standing (the
"Borrower"), affirms that:

In accordance with the D.C. Law 1-95, as amended, D.C. Code Sec. 2-215-01 et seq., (2001 Ed.), and in consideration of the commitment of the District of Columbia government ("District") to issue its Revenue Bonds (the "Bonds") to assist in financing capital costs incurred or to be incurred by (the "Borrower") hereby certifies that, prior to the original issuance, sale and delivery on behalf of the Borrower of District Bonds, the Borrower shall have executed a Memorandum of Understanding under which the Borrower among other things agrees:

1. to make a good faith effort to award to Local, Small and Disadvantaged Business Enterprises ("LSDBEs") the dollar value equivalent of at least 35% of the adjusted amount of Bond proceeds for the acquisition of goods and services purchased by the Borrower during the period the Bonds are outstanding; and
2. to use the resources of the District Office of Local Business Development ("OLBD"), including the Office of Local Business Development's Directory of Certified Business Enterprises, and periodic updates, as primary resources for Borrower's engagement of LSDBEs.

Authorized Representative

Title

Date

CERTIFICATION OF APPLICATION

I _____ having been duly authorized to act as legal
(Name and Title)

representative of _____ (“Applicant”)
(Name of Applicant Organization)

attest that I have read the foregoing Application for Industrial Revenue Bond Financing (“Application”) and know the contents thereof; that the information provided in the application is accurate and true to the best of my knowledge and belief; and that I have investigated the Applicant’s papers and books or otherwise have ascertained the truthfulness and accuracy of the Applicant’s representations of which I have no personal knowledge. The grounds for my belief relative to all matters in the Application which are not stated upon my own personal knowledge, are based on investigations which I made concerning the subject matter of this Application, as well as information acquired by me in the course of my duties as an officer of, and from the books and papers of, the Organization.

As an officer of the Organization and on behalf of the Organization, I acknowledge and agree that the Organization shall be responsible for all costs incurred by the District of Columbia, (“District”), acting on behalf of the Organization in connection with this Application and all matters relating to any subsequent issuance of bonds. If, for any reason whatsoever, the Organization fails to act within a reasonable or specified period of time to take proper or requested action, or withdraws, abandons, cancels, or neglects the Application, or if the Organization is unable to find buyers willing to purchase the total bond issue required, then, upon presentation of an invoice, the Organization shall pay to the District, or to any persons or firms designated by the District, all fees, charges and other costs incurred with respect to the Application and any proposed issuance of bonds, up to that date and time, including any application fee or fees of any financial advisor and bond counsel for the District. Upon issuance of any bond issue, the Organization shall pay to the District an administrative fee set by the District.

Furthermore, the undersigned Organization acknowledges and agrees as follows, THAT: (a) no property owned by the United States may be mortgaged or made subject to any security interest to secure any revenue bond as a result of the application; (b) any and all bonds issued and sold in connection with this application shall not be general obligations of the District of Columbia and shall not be a pledge of nor involved taxing power and faith and credit of the District of Columbia and; the issuance and sale of District Industrial Revenue Bonds on behalf of the Applicant does not and shall not constitute a debt of the District of Columbia nor constitute a lending of the public credit for private undertakings as prohibited by Section 490 of the Home Rule Act.

(Signature of Authorized Official) Date: _____

Printed Name: _____

Title: _____

Organization: _____

Address: _____

Telephone Number: _____ Fax Number: _____

Notary Public

Sworn and Subscribed before me this _____ day of _____ 200_____.

NON-DISCRIMINATION CERTIFICATION

(a) The District and _____ agree that prior to the original issuance, sale and delivery of the Bonds, the District shall certify, based on the information contained in the written certification of _____, that;

- (i) _____ is in compliance with the provisions of Title 1, Chapter 25 of the District of Columbia Code (D.C. Code 1-2501, et seq., as amended), and
- (ii) _____ does not wholly or partially deny, restrict or abridge or condition the use of, or access to, any of its facilities and services to any person otherwise qualified, for a discriminatory reason, based upon race, color, religion, national origin, sex, age, marital status, personal appearance, sexual orientation, family responsibilities, political affiliation, source of income, or physical handicap of any individual.

(b) _____ agrees to furnish to the District a written certification in form and content acceptable to the District and sufficient to enable the District to timely deliver the certification provided for in clause (a) above.

Signature: _____

Title: _____

Date: _____

FIRST SOURCE EMPLOYMENT AGREEMENT

Contract Number: _____

Contract Amount: _____

Project Name: _____

Project Address: _____ Ward: _____

This Employment Agreement, in accordance with D.C. Law 5-93 and Mayor's Order 83-265 for recruitment, referral, and placement of D.C. residents, is between the District of Columbia, Department of Employment Services, hereinafter referred to as DOES, and

_____, hereinafter, referred to as EMPLOYER. Under this Employment Agreement, the EMPLOYER will use DOES as its first source for recruitment, referral and placement of new hires or employees for the new jobs created by this project and will hire 51% D.C. residents for all new jobs created, as well as 51% of apprentices employed in connection with the project shall be District residents registered in programs approved by the District of Columbia Apprenticeship Council.

I. General Terms

- A. The EMPLOYER will use DOES as its first source for the recruitment, referral and placement of employees.
- B. The EMPLOYER shall require all contractors and subcontractors with contracts totaling \$100,000 or more to enter into a First Source Employment Agreement with DOES.
- C. DOES will provide recruitment, referral and placement services to the EMPLOYER subject to the limitations set out in this Agreement.
- D. DOES participation in this Agreement will be carried out by the Office of the Director, with the Office of Employer Services, which is responsible for referral and placement of employees, or such other offices or divisions designated by DOES.
- E. This Agreement shall take effect when signed by the parties below and shall be fully effective for the duration of the contract and extension or modifications to the contract.
- F. This Agreement shall not be construed as an approval of the EMPLOYER'S bid package, bond application, lease agreement, zoning application, loan or contract/subcontract.
- G. DOES and the EMPLOYER agree that for purposes of this Agreement, new hires and jobs created (both union and non-union) include all EMPLOYER'S job openings and vacancies in the Washington Metropolitan Area created as a result of internal promotions, terminations and expansions of the EMPLOYER'S workforce, as a result of this project, including loans, lease agreements, zoning applications, bonds, bids and contracts.

- H. For purposes of this Agreement, apprentices as defined in D.C. Law 2-156, are included.
- I. The Employer shall register an apprenticeship program with the D.C. Apprenticeship Council for construction or renovation contracts or subcontracts totaling \$500,000 or more. This includes any construction or renovation contract or subcontract signed as the result of a loan, bond, grant, Exclusive Right Agreement, street or alley closing, or a leasing agreement of real property for 1 year or more.

II. Recruitment

- A. The EMPLOYER will complete the attached Employment Plan which will indicate the number of new jobs projected, salary range, hiring dates and union requirements. The EMPLOYER will notify DOES of its specific need for new employees as soon as that need is identified.
- B. Notification of specific needs, as set forth in Section II.A., must be given to DOES at least five (5) business days (Monday - Friday) before using any other referral source, and shall include, but need not be limited to, the number of employees needed by job title, qualification, hiring date, rate of pay, hours of work, duration of employment and work to be performed.
- C. Job openings to be filled by internal promotion from the EMPLOYER'S current workforce need not be referred to DOES for placement and referral.
- D. The EMPLOYER will submit to DOES, prior to starting work on the project, the names of all current employees, including apprentices, trainees and laid off workers who will be employed on the project.

III. Referral

- A. DOES will screen and refer applicants according to the qualifications supplied by the EMPLOYER.

IV. Placement

- A. DOES will notify the EMPLOYER, prior to the anticipated hiring dates, of the number of applicants DOES will refer as agreed. DOES will make every reasonable effort to refer at least two qualified applicants for each job opening.
- B. The EMPLOYER will make all decisions on hiring new employees but will in good faith use reasonable efforts to select its new hires or employees from among the qualified persons referred by DOES.
- C. In the event DOES cannot refer the qualified personnel requested, within five (5) business days (Monday - Friday) from the date of notification, the EMPLOYER will be free to directly fill remaining positions for which no qualified applicants have been referred. In this event, the EMPLOYER will still be required to meet the 51% goal.

- D. After the EMPLOYER has selected its employees, DOES will not be responsible for the employees' actions and the EMPLOYER hereby releases DOES from any liability for employees' actions.

V. Training

DOES and the EMPLOYER may agree to develop skills training and on-the-job training programs; the training specifications and cost for such training will be mutually agreed upon by the EMPLOYER and DOES and covered in a separate Training Agreement.

VI. Controlling Regulations and Laws

- A. If this Agreement conflicts with any labor laws or governmental regulations, the laws or regulations shall prevail.
- B. DOES will work within the terms of all collective bargaining agreements to which the EMPLOYER is a party.
- C. The EMPLOYER will provide DOES with written documentation that the EMPLOYER has provided the representative of any involved collective bargaining unit with a copy of this agreement and has requested comments or objections. If the representative has any comments or objections the EMPLOYER will provide them to DOES.

VII. Agreement Modifications, Renewal and Sanctions

- A. If, during the term of this Agreement, the EMPLOYER should transfer possession of all or a portion of its business concerns affected by this Agreement to any other party by lease, sales, assignment or otherwise, the EMPLOYER as a condition of transfer shall:
 - 1. Notify the party taking possession of the existence of the EMPLOYER'S Agreement.
 - 2. Notify the party taking possession that full compliance with this Agreement is required in order to avoid termination of the project.
 - 3. EMPLOYER shall, additionally, advise DOES within seven (7) days of the transfer. This advice will include the name of the party taking possession and the name and telephone of that party's representative.
- B. DOES shall monitor EMPLOYER'S performance under this Agreement. The EMPLOYER will cooperate in DOES' monitoring effort and will submit a Contract Compliance Form to DOES monthly.

- C. To assist DOES in the conduct of the monitoring review, the EMPLOYER will make available payroll and employment records for the review period indicated.
- D. If additional information is needed during the review, the EMPLOYER will provide the requested information to DOES.
- E. The EMPLOYER and DOES, or such other agent as DOES may designate, may mutually agree to modify this Agreement.
- F. The project may be terminated because of the EMPLOYER'S non-compliance with the provisions of this Agreement.

Dated this _____ day of _____ 20_____

Signed:

DEPARTMENT OF EMPLOYMENT SERVICES

SIGNATURE OF EMPLOYER

NAME OF COMPANY

ADDRESS

TELEPHONE NUMBER

EMPLOYMENT PLAN

Instructions:

- ▶ Submit original to the Department of Employment Services (DOES) with First Source Employment Agreement.
- ▶ Upon approval of project by the originating agency, DOES will contact Employer.

NAME OF FIRM _____

ADDRESS _____

TELEPHONE NO. _____ FEDERAL IDENTIFICATION NO. _____

CONTACT PERSON _____ TITLE _____

TYPE OF BUSINESS _____

ORIGINATING DISTRICT AGENCY _____

TYPE OF PROJECT _____ FUNDING AMOUNT _____

PROJECTED START DATE _____ PROJECTED DURATION _____

NEW JOB CREATION PROJECTIONS (Attach additional sheets, as needed.) Please indicate the new position(s) your firm will create as a result of this project.

New	Job Title	# of Jobs		Salary Range	Union Membership Required		Projected Hire Date
		F/T	P/T		Name	Local #	

CURRENT EMPLOYEES: Please list the names of all current employees including apprentices and trainees who will be employed on the project. Attach additional sheets as needed.

NAME OF EMPLOYEE	NAME OF EMPLOYEE

Signature: _____

Date: _____

**ASSURANCE OF COMPLIANCE WITH
EQUAL EMPLOYMENT OPPORTUNITY REQUIREMENTS**

MAYOR'S ORDER 85-85, EFFECTIVE JUNE 10, 1985, AND THE APPLICABLE REGULATIONS IMPLEMENTING MAYOR'S ORDER 85-85, 4 DCMR SECTION 1100 ET SEQ. AS AMENDED AS OF MARCH 27, 1995, AND AS ATTACHED, "EQUAL EMPLOYMENT OPPORTUNITY REQUIREMENTS IN CONTRACTS," ARE HEREBY INCLUDED AS A PART OF THIS BID/PROPOSAL. THEREFORE, EACH BIDDER/OFFEROR SHALL INDICATE BELOW THEIR WRITTEN COMMITMENT TO ASSURE COMPLIANCE WITH MAYOR'S ORDER 85-85 AND THE APPLICABLE IMPLEMENTING REGULATIONS. FAILURE TO COMPLY WITH THE SUBJECT MAYOR'S ORDER AND THE APPLICABLE IMPLEMENTING REGULATIONS SHALL RESULT IN REJECTION OF THE RESPECTIVE BID/PROPOSAL.

I, _____, the authorized representative of _____, (hereinafter referred to as "the Contractor"), certify that the Contractor is fully aware of all of the provisions of Mayor's Order 85-85, effective June 10, 1985, and of the applicable Regulations Implementing Mayor's Order 85-85, 4 DCMR Section 1100 et seq., as amended as of March 27, 1995. I further certify and assure that the Contractor will comply fully with all applicable provisions of the Mayor's Order and all applicable implementing regulations if awarded the D.C. government contract referenced by the contract number entered below. Further, the Contractor acknowledges and understands that the award of said contract and its continuation are specifically conditioned upon the Contractor's compliance with the above-cited applicable Order and Regulations.

Contractor

Name

Signature

Title

Contract Number

Date

**EQUAL EMPLOYMENT OPPORTUNITY (EEO)
POLICY STATEMENT**

SHALL NOT DISCRIMINATE AGAINST ANY EMPLOYEE OR APPLICANT FOR EMPLOYMENT BECAUSE OF RACE, COLOR, RELIGION, NATIONAL ORIGIN, SEX, AGE, MARITAL STATUS, PERSONAL APPEARANCE, SEXUAL ORIENTATION, FAMILY RESPONSIBILITIES, MATRICULATION, POLITICAL AFFILIATION, OR PHYSICAL HANDICAP.

AGREES TO AFFIRMATIVE ACTION TO ENSURE THAT APPLICANTS ARE EMPLOYED, AND THAT EMPLOYEES ARE TREATED DURING EMPLOYMENT, WITHOUT REGARD TO THEIR RACE, COLOR, RELIGION, NATIONAL ORIGIN, SEX, AGE, MARITAL STATUS, PERSONAL APPEARANCE, SEXUAL ORIENTATION, FAMILY RESPONSIBILITIES, MATRICULATION, POLITICAL AFFILIATION, OR PHYSICAL HANDICAP. THE AFFIRMATIVE ACTION SHALL INCLUDE, BUT NOT BE LIMITED, TO THE FOLLOWING: (A) EMPLOYMENT, UPGRADING, OR TRANSFER; (B) RECRUITMENT OR RECRUITMENT AND ADVERTISING; (C) DEMOTION, LAYOFF, OR TERMINATION; (D) RATES OF PAY, OR OTHER FORMS OF COMPENSATION; AND (E) SELECTION FOR TRAINING AND APPRENTICESHIP.

AGREES TO POST IN CONSPICUOUS PLACES THE PROVISIONS CONCERNING NON-DISCRIMINATION AND AFFIRMATIVE ACTION.

SHALL STATE THAT ALL QUALIFIED APPLICANTS WILL RECEIVE CONSIDERATION FOR EMPLOYMENT PURSUANT TO SECTION 1103.2 THROUGH SECTION 1103.10 OF THE REGULATIONS IMPLEMENTING MAYOR'S ORDER 85-85, "EQUAL EMPLOYMENT OPPORTUNITY REQUIREMENTS IN CONTRACTS."

AGREES TO PERMIT ACCESS TO ALL BOOKS PERTAINING TO ITS EMPLOYMENT PRACTICES AND TO REQUIRE EACH SUBCONTRACTOR TO PERMIT ACCESS TO BOOKS AND RECORDS.

AGREES TO COMPLY WITH ALL APPLICABLE GUIDELINES FOR EQUAL EMPLOYMENT OPPORTUNITY IN THE DISTRICT OF COLUMBIA.

SHALL INCLUDE IN EVERY SUBCONTRACT THE EQUAL EMPLOYMENT CLAUSES, SUBSECTIONS 1103.2 THROUGH 1103.10 SO THAT SUCH PROVISIONS SHALL BE BINDING UPON EACH SUBCONTRACTOR OR VENDOR.

AUTHORIZED OFFICIAL AND TITLE

AUTHORIZED SIGNATURE

FIRM/ORGANIZATION NAME

DATE _____

**DEPARTMENT OF TAX AND REVENUE
TAX CERTIFICATION AFFIDAVIT**

Date: _____, 20____

Name of Organization/Entity: _____
Address: _____

	Name	Social Security No.	Title
Principal Officers:	_____		

Business Telephone No.: _____ DUNS No.: _____
Finance and Revenue Registration No.: _____
Federal Identification No.: _____ Contract No.: _____
Unemployment Insurance Account No.: _____

I hereby certify that:

1. I have complied with the applicable tax filing and licensing requirements of the District of Columbia.
2. The following information is true and correct concerning tax compliance for the following taxes for the past five (5) years:

District	Current	Not Current
Sales and Use	()	()
Employer Withholding	()	()
Hotel Occupancy	()	()
Corporation Franchise	()	()
Unincorporated Franchise	()	()
Personal Property	()	()
Professional License	()	()
Arena / Public Safety Fee	()	()
Vendor Fee	()	()

3. If not current, as checked in item 2, I am in compliance with a payment agreement with the Department of Finance and Revenue ____ Yes ____ No (If Yes attach copy of the Agreement)
If outstanding liabilities exist and no agreement has been made, please attach a listing of all such liabilities.

The Department of Finance and Revenue also requires:

- (A) Copies of Form FR-532 (Notice of Registration) or a copy of an FR-500 (Combined Registration Form)
(B) Copies of canceled checks for the last tax period(s) filed for each tax liability; i.e., sales and use, employer withholding, etc.

The District of Columbia Government is hereby authorized to verify the above information with appropriate Government authorities. Penalty for making false statements is a fine of not more than \$1,000.00, imprisonment for not more than one year, or both, as prescribed in D.C. Code Sec. 22-2405. Penalty for false swearing is a fine of not more than \$2,500.00, imprisonment for not more than three years, or both, as prescribed in D.C. Code sec. 22-2404.

Signature of Person Authorized To Sign This Document

Title

Print Name

Notary: DISTRICT OF COLUMBIA, ss:

Subscribed and sworn before me this _____ day of _____ Notary Public _____
(month and year)

My Commission Expires _____



GOVERNMENT OF THE DISTRICT OF COLUMBIA
OFFICE OF TAX AND REVENUE
REAL PROPERTY TAX ADMINISTRATION
941 NORTH CAPITAL STREET, N.W., 1st FLOOR
WASHINGTON, D.C. 20002-4259



Square_____

Lot_____

Parcel_____

EXEMPT PROPERTY USE REPORT

FOR CALENDAR YEAR_____

See instructions on page four before completing this report form.

1. Name and mailing address of exempt institution or organization_____

2. Location (Premise Address)_____

3. Character of institution or organization (i.e., religious, educational, charitable, etc.)_____

4. State how the exempt property identified by the Square and Lot on this report was used during the preceding calendar year (including both buildings and grounds)_____

5. Were any buildings or structures added, altered, or removed during the year?

If so, give details

6. Was any change made during the year in the use of any building or grounds, or any portion thereof, of the exempt property identified by Square and Lot in this report?

If so, give details.

7. Was any building, structure, or grounds, or any portion thereof, included in this report, used by the institution or organization, or the occupant thereof, to secure a rent or income (direct or indirect) during the year?_____ If so, give details (see instruction Numbers 6 and 7 on page 4)._____

AFFIDAVIT

_____, being first duly sworn, says that he/she
(NAME)

is _____ of the above-named institution or
(TITLE)

organization; that he/she has read the foregoing report which was prepared by _____
and he/she is familiar with the statements contained therein; that the statements are true to the best of
his/her knowledge, information, and belief.

Signature _____

Daytime Phone No. _____

Subscribed and sworn to before me this _____ day of _____, 20__

NOTARY PUBLIC

My commission expires _____

Pursuant to D.C. Code, sec 47-1007, each owner of real property exempt from taxation under the provisions of paragraphs (4) to (20) of the D.C. Code, sec. 47-1002 must submit to the Office of Tax and Revenue an "Exempt Property Use Report" (FP 161) on or before **March 1** of each year stating under oath the purpose(s) for which the exempt property has been used during the preceding calendar year. For good cause shown, the Director may extend the time for

filing the report for a period not to exceed thirty (30) days after March 1; provided, that the request for extension must have been requested in writing and granted prior to March 1.

If the report is not filed within the time provided for filing (including any extensions granted by the Director), the property affected shall immediately be assessed and taxed until the required report is filed, the tax assessed shall be for a minimum of thirty (30) days.

Instructions for Filing

1. Must be filed on or before March 1st unless an extension is requested in writing and granted before the March 1st deadline.
2. Must be filed and sworn to.
3. All questions must be answered fully. If additional space is required use plain white paper of the same size and attach it to the report.
4. If the property comprises more than one unit, a separate report must be filed for each unit. A unit is defined as that owned by one distinct organization and devoted to the one specific purpose for which exemption was approved. For example, a church and a detached pastoral residence must be reported separately.
5. This report (FP 161) must be used only by those whose property has been approved for exemption by the Director of Finance and Revenue, and **is not to be used as an application for exemption**. Any newly acquired property must be specifically exempted by the Director. "Application for Exemption," Form (FP 300), must be filed separately from this report.
6. D.C. Code, sec. 47-1005, requires that any building or portion thereof, or grounds exempted from taxation under sections 47-1002 and 47-1007 to 47-1010, which are used to secure a rent or income "for any activity other than that for which exemption is granted," shall be assessed and taxed.
7. If question No. 7 is answered in the affirmative, the amount of rent or income received and a description of the source thereof must be clearly stated. A statement that such rent or income was received from an activity, for which exemption was granted, without further explanation, will not be accepted.